



Dear Readers,

as usual, we come to you with a selection of the most interesting HR news and topical issues of the past week.

CHANGES TO EMPLOYEE SAVING PLANS BECAME EFFECTIVE

On 21 November, further provisions of the amended Act on Employee Savings Plans (pl. Pracownicze Plany Kapitałowe, PPK) came into force. They set out the rules for making adjustments to PPK and the deadlines for returning undue contributions. As a rule, undue contributions will be transferred back to the payer no later than 3 working days after the financial institution becomes aware that the payment was made incorrectly.

EUROPEAN PARLIAMENT FOR GENDER BALANCE IN COMPANY BOARDS

The European Parliament has enacted regulations to ensure gender balance in company management. By July 2026, listed companies with 250 or more employees will have to include more women in their structures so that at least 40% of non-executive director jobs are held by women. There will be sanctions for non-compliance.

CJEU SAYS AGE IS A DISCRIMINATORY RECRUITMENT CRITERION

The Court of Justice of the EU reaffirmed the well-established view that it is forbidden to use age-related recruitment criteria unless justified by specific working conditions or particulars of the job. The case concerned the Italian police force, which automatically excluded candidates over the age of 30 from recruitment. The mere fact of employment in the police force did not justify the application of an age criterion for recruitment (judgment of 17 November 2022, ref. no. C-304/21).

INDIVIDUAL FLAT TAX SCHEME POSSIBLE DESPITE TOO MANY EMPLOYEES

Exceeding the permissible employment level by no more than three employees in 2021-2024 will not deprive the employer of the previously acquired right to use the individual flat-rate tax scheme (pl. karta podatkowa), according to the Head of The National Tax and Customs Information Office interpretation, which changed the previous decision of 5.09.2022 (ref. 0113 KD IPT2-1.4011.441.2022. 2.ISL).

POPULARITY OF COLLECTIVE AGREEMENTS IS DWINDLING

Social Dialogue Council's working groups for employment law and social dialogue development met to discuss the current situation and development perspectives for collective agreements (CA) in Poland. The main conclusions were that there are virtually no new CAs, neither intra-company nor cross-company because the existing legislation not only does not encourage working under CA but even seems to make it more difficult. A change of approach is needed.

PAY INCREASES FAR BEHIND INFLATION

The average gross monthly salary in the companies sector last month was around PLN 6.7 k, which is 13% higher than a year earlier. The inflation rate, on the other hand, was almost 18%. Thus, the actual pay level decreased by more than 4%.

Please do not hesitate to contact us:

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UPCOMING EVENTS

- **10 key rules: 10 legal rules for inclusive leadership** - 29 November 2022, 11:00-12:00, online. More: [here](#).
- **Webinar: New law on the employment of non-nationals - what changes to prepare for?** - 29 November 2022, 14:00-15:00, online. More: [here](#).
- **Let's talk about money: A cash injection – should it come from the Social Fund or working capital? What other benefits are offered to employees for Christmas and how to fund them?** - 1 December 2022, 11:00-11:45, online. More: [here](#).
- **Onsite conference: HR law challenges in 2023 Let's talk about money: A cash injection – should it come from the Social Fund or working capital?** - 1 December 2022, 11:00-13:00, online. More: [here](#).